

HB 1249 -- Property Taxation of Billboards and Wireless  
Transmission Towers

Sponsor: Franz

This bill revises the definition of "real property" as it applies to property taxation to include billboards and cellular phone, paging service, and other wireless transmission signal towers which are not owned by the owner of the land upon which they are located and allows them to be sold at a delinquent tax sale by providing the parcel or locator number of the real property improvement or fixture, the legal description of the land upon which it is located, and a clear statement that only the real property improvement or fixture is being sold and not the underlying land.